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OBSERVATIONS

ON

FRAUDS

PRACTISED IN THE

COLLECTION of the SALT DUTIES,

AND THE

Misconduct of Officers fairly stated.

By WM. VANDERSTEGEN, Esq.

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READING:

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OBSERVATIONS, &c.

NOTHING can be more unpleasant to a lover of justice and good order, than to find himself under the necessity of holding forth to the public eye the misconduct of any individual, or of any set of men, after every exertion has been used on his part to prevent it; but such is the situation of the writer of the following pages. He is satisfied that he has been wanting in no endeavour to induce or to prevail on the Commissioners of the Salt Duties, to give the charges he has made against their officers, a candid and impartial hearing; and he therefore presumes that the necessity of the case may excuse his taking this as the only mode left by which the injured may have that redress to which they are in justice entitled, and the public may be informed how large that portion of the revenue is of which it is now deprived.

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It must be perceived, that the necessity to which I am thus reduced is rendered disagreeable, principally by my being obliged to bring forward persons in the establishing facts; persons of whom I am inclined to form an opinion which is favourable and respectful. But it will be impossible to avoid this in explaining the various frauds I am enabled to substantiate against officers and others: this indeed would have been avoided, had the Commissioners done what I should have thought it my duty to do, had I been in their situation. It is possible that the habit of never admitting any persons from without into their presence, may have led them to suppose, that circumstances respecting the misconduct of their officers could not ever have been laid before the public in that bold manner which my knowledge of the facts and my command of evidence enables me to do.

Respect to persons has not so great weight with me, as to influence a due respect to things: I am influenced by no other motives than to point out those abuses in the Collection of the Duties upon Salt, which require regulation; to prove the great difference of Duty paid at different manufactures, whereby some have long suffered such
disad-

disadvantages as have occasioned their being broken up; and to procure justice only in a reasonable extent to those who have been long and grossly injured. I shall be as concise as possible, and relate facts I am fully informed of, and make observations which I have no doubt of proving to the satisfaction and conviction of all parties, if authorized so to do.

The facts thus stated, and the observations made, will lead immediately to the proof of that very great loss the Revenue has sustained, and, as I trust, induce the Legislature to institute such an enquiry as may shew whether the cause originates from errors, or want of amendment in the several acts of Parliament which have existed since such practices have been in use.

A very near relation of mine being left by the death of her husband in 1772, a proprietor of a marine salt work in the island of Portsea, in the county of Hants, and an importer and vender of the produce of the said works in London, my assistance was requested, and very readily given with all attention; and from this attention. I must necessarily obtain much information of the trade, and I am sorry to say I was too frequently

acquainted with the inattention of the officers, and particularly with the indulgence allowed to some importers in preference to others; as also the great partiality shewn at the Salt Office in favour of the proprietors of refineries, in so much, that no complaints contrary to their interest were attended to, whatever injustice the marine salt proprietors might suffer from them, notwithstanding the legal advantages the refineries enjoyed were such as must in the end render the property of marine salt works absolutely without profit.

Mr. E——tt, the late Secretary of the Salt-Office, was an intimate acquaintance of my relation above mentioned; it seemed, therefore, most consistent that if any improper transactions came within my observation, or any cause of complaint arose, I should make him acquainted with them: and so soon did material cause arise, that before the expiration of the second year I waited on him twice, to inform him,—first, that the refined salt m de so much over the quantity shipped, and for which no duty was paid, that it was impossible for the marine salt to be brought to market on profitable terms; and although I mentioned the ships which had made the quantity I stated, over the quantity shipped, and to whom assigned, yet he

he would give no credit to my story, and would not suffer me to bring any proof of my assertion. In a short time after, I waited on him to say, that Mr. Pooke, the Collector of the collection my relation's works were in, would not permit me to make salt foul, for the purpose of selling it as foul salt, which I told him was the practice at all the refineries. Mr. E——tt replied, that what I asserted was not the truth: I knew to the contrary, and therefore considered him to be a character that deserved no respect from me.

Since the duty on foul salt has been encreased Mr. Pooke has informed me, that salt used to be made foul at the refineries, and that there was no doubt it might have been made so at my relation's works, but that he objected to it, as it was a practice injurious to the revenue. I am much mistaken if Mr. Pooke has not told me, that he received from Mr. W——n an account of the making out of every ship from my relation's works, which was a great inducement to him to pay strict attention to the weight given there, and said he was not aware of the malicious intent of such information being purposely to ruin the manufacture. An attempt as personal as it was malicious, and for which not the most distant shadow

shadow of pretence could be given. I firmly believed Mr. Pooke to have been a just and honest man, and an officer entitled to every mark of respect from the Commissioners, even though he has had the boldness to complain of the inattention of the Commissioners to his informations.

Of late years, so great has been not only the connivance of the Salt-officers at the frauds committed on the revenue, but their countenance and assistance in committing them has been such an additional injury, that many of the marine salt works have been entirely deserted, and those that have been continued to be worked, have not produced any profit at all. Having, therefore, obtained such undeniable conviction, I was determined from, I trust, an honourable principle, to procure redress for the injured, before I could consent that my relation should submit to the loss of her property, by declining her manufacture.

With the above resolution I determined to lay the informations and complaints before the Commissioners of the Salt Duties, supposing them to be gentlemen well paid by the public for the duty of their office, and therefore ready and willing to receive any proper information that might be

be a means to enable them to check and correct any misconduct of their officers, and particularly such as tended to defraud the revenue apparently a principal object of their appointment. Under the above ideas I threw together some instances of abuse, and therefore of complaints, from the fair trader, which I delivered to Mr. King, the present Secretary, to be by him laid before the Commissioners, with the following introduction, in the month of November, 1792 :

“ To the Honourable the Commissioners of his Majesty’s Salt Duties.

“ Gentlemen,

“ I take the liberty of informing you, and complaining of the great remissness of your officers in general, in the port of London, in the discharge of their duty, wherefrom many and extraordinary frauds are practised with impunity, which operate both as a considerable loss to the revenue, and a material injury to the fair trader. From the above circumstances no profit attends the salt importer, unless he can and does practice fraud.

“ Having many instances of misconduct and frauds to refer you to, I shall not further intrude on your time, than as an introduction to them.

“ I am, &c.”

First

First Charge.

That the officers have been negligent in their duty, is easy to be established.

Second Charge.

That the officers have known of ships making over the quantity specified in the certificate to have been shipped, and have not seized the overplus for the benefit of the revenue, will be made evident by proofs of the following instances:

First Instance of the Second Charge.

	tons.	qrs.	buf.	tons.	qrs.	buf.
On the 8th of December 1791, Captain Robert Hyder, or Tinker, consigned to Mr. Thomas Weston and came for				48	2	
She made out	55	1	6			
The officers by way of blind, and to gain an undeserved credit, took to the Custom-house only				2	6	
She made over, and was given, to Mr. Weston, duty free,				6	1	
				55	1	6

Second

(11)

Second Instance of the Second Charge.

	tons	qrs.	buf.	tons	qrs.	buf.
On the 17th of December, 1791, Capt. John Groom, consigned to Mr. Thomas Weston, and came for				60	-	-
She made out	67	1	6			
The officers, by way of blind and to gain undeserved credit, took to the Custom-House only					1	2
She made over and was given to Mr. Weston, duty free,				7	-	4
				67	1	6

Third Instance of the Second Charge.

	tons	qrs.	buf.	tons	qrs.	buf.
On the 30th of January, 1792, Captain Mackay, consigned to Mr. Thomas Weston, and came for				49	-	-
She made out	49	-	2			
The officers, by way of blind, and to gain undeserved credit, took to the Custom-House only					1	
She made over and was given to Mr. Weston, duty free,				8	3	2
				49	-	2

I particularly selected these three instances, as
examples to prove the above charge against the
B officers.

officers. Mr. King, the Secretary, having, in a previous conversation with me on the subject, declared that he had such an opinion of the officers, and such a check on them in London, that he was positively certain that all overplus salt was seized: from whence I was led to conclude, that the Collector had seldom attended his duty, and that the attention of the other officers had only been directed to the giving sanction to such and similar notorious frauds as those above-mentioned, amounting to nearly 200l. by seizing no more than the small quantity of 1 ton 8 bushels; but this was only a mask, a surface of honesty, to impose on the Commissioners, and to conceal practices of too dark a complexion to pass without a covering.

Third Charge.

That the officers have connived at frauds, and particularly at the peculiar mode of fraud practised by Mr. Welton, under the management of one of his scorers, William Yarranton, and passes under the denomination of a drum head, and is done for the following purpose, in this manner:—Ships loaded with refined salt taken out of an hot house, always increases in weight. The purpose is not only to get the overplus salt free of duty,

duty, but to conceal the real quantity the ship contains from the Deputy Meter; to accomplish which, when the Deputy Meter is gone from the ship to breakfast, or to dinner, or at other times, such opportunity is taken to procure porters to carry salt out of the ship into a warehouse, and to pay the porters in the warehouse, as they bring every turn. The Deputy Meter is not apprised of the quantity carried; the men being paid privately, do not make demand from the Deputy Meter of the pay for carrying that salt, as they do for the carriage of all the Deputy Meter weighs; as such accounts are generally settled on a cask, (it has obtained the term of a drum head) it is difficult for the Deputy Meter to discover it, or ascertain the quantity so embezzled, unless the porters who carry it give information. It is proved as follows:

First Instance of the Third Charge.

	tons	qrs.	buf.	tons	qrs.	buf.
On the 25th of August, 1786, Capt. John Turner, consigned to Mr. Thos. Weston, and came for						
				200	-	-
She made out	202	1	8			
						A drum

A drum head was carried of 5 tons to Mr. Weston's warehouse; Mr. Weston's son paid the porters for carrying it, and no meterage was paid for it.

5 - -

The ship made over in all

7 1 8

 207 1 8

Second Instance of the Third Charge.

tons qrs. buf. tons qrs. buf.

In Nov. 1789, Capt. Trannha consigned to Mr. Warren, the Collector of the Salt Duties in London, and sold to Mr. Thomas Weston, and came for

40 2 -

She made out

40 1 8

A drum head of 2 tons, 3 qrs. 2 buf. was carried to Mr. Weston's warehouse. The porters were paid for carrying it into the warehouse, but nothing was paid for meterage.

2 3 2

The ship made over in all

2 3 -

Notwithstanding the before-mentioned ship made over 2 tons 3 quarters, William Yarranton, Mr. Weston's scorer, reported the above ship short in his account.

Third

Third Instance of the Third Charge.

tons qrs. buf. tons qrs. buf.

On the 4th of February, 1790, Capt.
Atkinson consigned to Mr. Thomas
Weston, and came for

216 2 7

She made out

218 2 2

A drum head of 6 tons was carried
to Mr. Weston's warehouse. The por-
ters were paid for carrying the whole
into the warehouse, but nothing was
paid to the Deputy Meters for meter-
age of the drum head.

6 . .

The ship made over in all

7 3 5

Although the fraud on the revenue by the above
three instances, amounts to little more than 165l. on
a considerable quantity of salt. But as the above spe-
cies of fraud is discovered only by the very parti-
cular attention of the Deputy Meter, who delivers
the ship and weighs the salt; every Deputy Me-
ter may not be equally attentive; if he is not,
(as the discovery depends on the information of
the porters) many quantities may be supposed to
be carried from ships in the above manner, which
are not found out. It may be worthy of notice,
that the same person, Mr. Thos. Weston, received
the advantage from the frauds on the instances
above

above stated, to prove the second charge. And it may not be improper to observe here, that Mr. Weston, on his own account; and on account of a Company, called the Thames-Street Company of Salt importers, (consisting of the following gentlemen: Thomas Weston and Son, Richard GINGER, Pack and Lewis, Richard West, Messrs Hills and Holhouse, and Thomas Slade) imports nearly half the salt that is brought into London; and until Robert Jones was appointed a Deputy Salt Meter in the port of London, Mr. Weston, who manages the business for the Company, was under little or no controul. Light fillers, not sworn officers, were frequently appointed to deliver the salt out of the ship to him, no Meter making a point of attending to keep an account of the quantity, and his scorers used to give the account to the Office, and there the Deputy Meter got the account of his ships. Robert Jones has, since his being in office, had Mr. Weston's salt delivered by Deputy Meters, as all other importers have, and has kept a check against his scorers; yet until my complaints were made to the Commissioners, Mr. Weston's scorer delivered the account into the Office, which was not delivered by the Deputy Meter, as the account of all other importers

porters was and is. Can therefore any person wonder at the large fortune Mr. Weston is said to have accumulated by the trade? And for the same reason it is no astonishment to be told that Mr. Weston has used every means to get rid of Robert Jones, to prevent his having any check on his conduct, or any knowledge of it: to effect which, he has had the patience to wait for a vacancy in the four principal Salt Meters places, appointments under the Corporation of the city of London, and by them has been generally sold at about 300l. The office ever having been considered as a sinecure, and the work done by deputy, who likewise purchased his appointment of the Deputy declining in his favour. In June 1792, long before Mr. Weston had any intimation that Robert Jones, the senior Deputy Meter, would come forward and discover the notorious bad conduct I have and shall state, the place was purchased at the high price of about 900l. for the benefit of William Yarranton, Mr. Weston's servant, scorer, warehouse-man, and confidential person in contriving and executing many improper practices. Was the emolument of the office received by him as former principals received it, the above observations might be deemed illiberal;

ral; but the said William Yarranton (in conjunction with Mr. Sanders, a respectable man, an intimate acquaintance of Mr. Weston) assumes the authority of discharging Robert Jones, and the other Deputy Meters, saying that they will do the work themselves, or by such persons as they shall appoint; so that if the principal Meter takes to himself the office of Deputy, and contrary to all known usage, weighs the salt coming into the port of London, and gives his account of the quantity the ship delivers to the Office, or officer appointed by the Commissioners of the Salt Duties, as their only criterion of the quantity: What will be the consequence? William Yarranton will weigh the salt to his master, or rather to himself, he receiving the salt into his master's warehouse, and thus render the weighing of salt a mere farce; as a proof of which, on the 5th of November, 1792, Captain Henry Marwood, of the *Cato*, arrived, William Yarranton brought a man unsworn to act as Meter, and stopped the Deputy Meters in the discharge of their duty. On the 6th, Mr. Bill, a salt officer, brought a verbal order for the salt to be put over board into a lighter, without weighing. Robert Jones insisted that it should not. A written order was then brought

brought from Mr. Warren, the Collector in the port of London, for the salt to be put overboard unweighed, which order was given to Mr. Charles Smith, salt officer; and Wm. Yarranton insisted that it should be done, and said that Mr. Weston, the importer, and Mr. Ashton, the proprietor, would stand to the consequences. Robert Jones took pains to find Mr. Warren, to explain the impropriety of such conduct; but not finding him, he wrote to him, and received threats in answer. Some salt was put out of the above ship unweighed in Robert Jones's absence, so determined was Wm. Yarranton to get rid of all check, as was Mr. Warren, the Collector, to countenance the above most injurious practice to the revenue. The Deputy Meters continue to deliver the ships without pay, and are under the necessity of recovering the same by legal proceedings. Two of the Deputy Meters have large families; Robert Jones may have given offence to Mr. Weston by a just discharge of his duty, which undoubtedly had occasioned some altercation, when Mr. Weston, Wm. Yarranton, and the officers' conduct was contrary to propriety and justice; nevertheless I will venture to say that Robert Jones's honesty and integrity is such as deserves great commendation. A former deputy has long since

told me, that the part he has acted was no more than what his duty required, but that the influence was too great to expect success; this observation seems to be a just one, and will be proved so by the conduct of the Commissioners, but chiefly of those officers in whom the Commissioners naturally confide for information, who, I believe may, be ignorant, from the nature of their situation, and easily deceived, having no check on the officers, and can have little or no knowledge out of their office, but from them.

Fourth Charge.

That the Officers have taken bribes, in money and entertainments, to suffer frauds to be committed on the revenue, may be proved by the following instances :

First Instance of the Fourth Charge.

The officers received money, &c. to permit or suffer fraud to be committed on the delivery of the cargo of Captain John Hurdle, on the 13th of August, 1791, consigned to Messrs. Bowley and Co.

Second Instance of the Fourth Charge.

The officers received money to permit or suffer fraud to be committed on the delivery of the cargo of Captain Groom, on the 17th of December, 1791, consigned to Mr. Tho. Weston.

Fifth

Fifth Charge.

That the Officers have reported ships that have lost some salt, to have lost more than was lost, may be proved by the following instances :

First Instance of the Fifth Charge.

	tons	qrs.	buf.	tons	qrs.	buf.
On the 5th of November, 1787, Captain Thomas Bennet consigned to Messrs. Bowley, Clarke and Co. and came for				60	-	-
She made out	59	-	4			
Lost only		3	6			
Reported by the officers to have lost so much as to be permitted to ship, duty free,	28	-	-			
Whereby she made out				87	-	4

Note.—The above ship appears by the records to be consigned to James Clarke, and not to Messrs. Bowley, Clarke and Co.

Second Instance of the Fifth Charge.

	tons	qrs.	buf.	tons	qrs.	buf.
On the 13th of October, 1789, Captain Lewis Lewis consigned to Messrs. Bowley and Co. and came for				100	-	-
She made out	93	2	2			
Lost only		6	1 8			
Reported by the officers to have lost so much as to be permitted to ship, duty free,	23	2	4			
Whereby she made out				117	-	6

Third Instance of the Fifth Charge.

tons qrs. buf. tons qrs. buf.

On the 13th of August, 1790, Capt. John Hurdle consigned to Messrs. Bowley and Co. and came for			105	-	-
She made out	98	1	4		
Salt deemed foul by the officers, which was good salt, and such as is generally weighed to other importers	6	-	-		
Lost only		2	6		
Reported by the officers to have lost so much as to be permitted to ship, duty free	31	-	4		
Whereby she made out				135	1 8

Fourth Instance of the Fifth Charge.

tons qrs. buf. tons qrs. buf.

On the 17th of March, 1791, Capt. John Johnson consigned to Messrs. Turner, Latham, Thomas Davies and Wm. Hopkins, and came for			141	-	-
She made out	136	2	6		
Lost only	4	1	4		
Reported by the officers to have lost so much as to be permitted to ship, duty free	23	-	8		
Whereby she made out				159	3 4

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The above four instances are a charge of an extraordinary kind, no less in effect than by the officers' assertions and falsities they sanctioned a deduction of the duty on salt (independent of the allowance for waste) to the amount of 865l.

Sixth Charge.

That the Officers have reported a ship, which made over the quantity shipped, to have lost a quantity of salt, and may be proved as follows.

Instance of the Sixth Charge.

	tons	qrs.	buf.	tons	qrs.	buf.
On the 13th of November, 1791, Capt. George Holland consigned to Messrs. Bowley and Co. and came for				102	2	-
She made out	104	2	2			
Notwithstanding the above ship made 82 bushels over, the officers reported her to have lost so much salt as to be permitted to ship, duty free	21	1	6			
Whereby she made out				125	3	8

The above instance is a tolerable proof that great regulation is necessary, in the Salt-Office; for the conduct of the officer in the above transaction is nearly similar to his drawing on the revenue,

venue, arising from salt duties, to the amount of 2.71.

I concluded with saying that I had other charges to make at another opportunity.

The observations made under the instances of each charge were not inserted in the paper of charges delivered to the Commissioners of Salt-Duties, but are inserted as above, appearing to be the proper place to point out the nature of the frauds to the public, as well as the conduct of the officers.

After the second Board held by the Commissioners from the delivery of the above complaints and charges to them, I received the following letter :

“ SIR,

“ By order of the Commissioners I am to acquaint you, that they have given the several complaints stated by you, of negligence, supineness, and fraud, in the conduct of their officers in the port of London, in charge to them, and required their answer thereto; and by their report they assert, that such accusations are undeserved by them, and unfounded, which they offer to prove; it therefore behoves you, and the Commissioners
expect

expect, after your having made such charges against them, that you substantiate the same, by producing affidavits of the facts, and that you transmit the same to the Board for their further consideration.

(Signed) " W. B. KING."

Salt-Office, 12th Dec. 1792.

In the beginning of January, 1793, I delivered the following affidavits to Mr. King, to be delivered to the Commissioners, with the following letter :

" GENTLEMEN,

" The drawing up the affidavits, &c. necessary for me to comply with your request, has taken me up much time, although I have not been idle. You will find them in importance equal to what I have represented them. I am so persuaded of the truth of them, that it is my determination to exert myself, if possible, to produce as much regulation as is required in this branch of the revenue.

" I am sorry that the practice of your Board is different to all those I sit at, in not admitting the parties

parties. Had that been done, I should have hoped to have succeeded in my plan, without producing the serious consequences you compel me to do; for the demand in your letter authorises me to expect that you prosecute the evidence for perjury, if you do not judge the persons charged, guilty.

“ If the affidavits delivered are not sufficiently satisfactory, I have other charges to bring forward of similar frauds and other misconduct.

“ As the gentlemen of the trade and all parties are in a state of suspense and inconvenience, I shall be obliged to you for an early determination. I will attend you, and should I come to town, in a few days, I will call on Mr. King, at his office.”

A F F I D A V I T S.

To prove the First Charge.

LONDON } We, the Deputy Salt Meters, ac-
TO WIT. } cepted and sworn by the Corpo-
ration of the city of London into the said office,
do certify, upon oath, that the Salt-officers at the
Custom-

Custom-House in the port of London, have, ever since we have been sworn Deputy Meters, and attended to our duty as such, very negligent in their duty as Custom-House Salt Officers; in so much, that Mr. Samuel Warren, the Collector, is hardly known to the said Deputy Meters, and that Charles Burnet, Francis Bill, Charles Smith, Joseph Lock, Henry Sedgrove, and Thomas Roland, have not attended the delivery of salt ships till very lately, except on particular occasions. Signed by Robert Jones, James Wilson, John Grimes, and Richard Betts, 31st of December, 1792; and sworn before Sanderfon, Mayor.

SECOND CHARGE.

To prove the First Instance of the Second Charge.

LONDON } We, Robert Jones and James Wil-
 to wit } son, two of the Deputy Salt Meters in
 the port of London, do certify upon oath, that
 on the 8th of December, 1791, Captain Robert
 Hyder, or Tinker, consigned to Mr. Thomas
 Weston, and came for 48 tons 2 quarters, and be-
 gan working; and that the aforesaid Deputy
 Meters did weigh and deliver from the said ship

55 tons, 2 quarters, 6 bushels, and for which the meterage, &c. was paid to the Deputy Meters; and the said Deputy Meters do further certify, that Joseph Lock and Henry Sedgrove attended in and about the said ship as Custom-House Officers, and that Charles Burnet and Francis Bill attended at times on shore; and the said Deputy Meters do further certify, that the aforesaid officers did take or charge the duty of only 26 bushels of the above surplussage of 276 bushels. Signed the 31st day of December, 1792, by Robert Jones and James Wilson; and sworn before Sanderfon, Mayor.

To prove the Second Instance of the Second Charge.

LONDON } I, Robert Jones, one of the Deputy
TO WIT. } Salt Meters in the port of London, do
certify upon oath, that on the 17th of December,
1791, Captain John Groom consigned to Mr.
Thomas Weston, or to William Brooks, who paid
the meterage, and came for 60 tons, and began
working; and that the aforesaid Deputy Meter
did weigh and deliver from the said ship 67 tons,
1 quarter, 6 bushels, and for which the meterage,
&c. was paid to the Deputy Meters; and the said
Deputy Meter does further certify, that Joseph
Lock

Lock and Henry Sedgrove attended in and about the said ship as Custom-House Officers, and that Charles Burnet attended at times on shore; and the said Deputy Meter does further certify, that the aforesaid officers did take or charge the duty of only 12 bushels of the above surplufage of 284 bushels. Signed the 31st of December, 1792, by Robert Jones; and sworn before Sanderfon, Mayor.

To prove the Third Instance of the Second Charge.

LONDON } I, James Wilfon, one of the Deputy
TO WIT. } Salt Meters in the port of London,
do certify upon oath, that on the 30th of January, 1792, Captain Mackay consigned to Mr. Thomas Weston, or William Brooks, who paid the meterage, and came for 40 tons, and began working; and that the said Deputy Meter did weigh and deliver out of the said ship 49 tons 2 bushels, and for which the meterage, &c. was paid to the Deputy Meters; and the said Deputy Meter does further certify, that Joseph Lock attended in and about the said ship as Custom-House Officer; and the said Deputy Meter does further certify, that the aforesaid officer did take or charge the duty of only 10 bushels of the

above surplufage of 362 bufhels. Signed by James Wilfon, the 3^d of December, 1792; and fworn before Sanderfon, Mayor.

THIRD CHARGE.

To prove the Firft Inftance of the Third Charge.

LONDON } We, Robert Jones and James Wilfon,
TO WIT. } two of the Deputy Salt Meters in
the port of London, do certify upon oath, that
on the 25th of Auguft, 1786, Captain John Turner
configned to Mr. Thomas Wefton, and came
for 200 tons, and began working; and that the
faid Deputy Meters did weigh and deliver from
the faid fhip 202 tons, 1 quarter, 8 bufhels, and
for which the meterage, &c. was paid to the De-
puty Meters, and no more. The faid Deputy
Meters do further certify, that they did weigh
and deliver out of the faid fhip 5 tons over and
above the above quantity of 202 tons, 1 quar-
ter, 8 bufhels, and for which they received no
meterage. The faid Deputy Meters do further
certify, that no Custom-Houfe Officer attended
the delivery of the faid fhip. Signed by Robert
Jones and James Wilfon, the 21st of December,
1792; and fworn before Sanderfon, Mayor.

LONDON

LONDON } I the undersigned, part of the Com-
 to wit. } pany of Fellowship Porters in the city
 of London, do certify on oath, that on or about
 the latter end of August, or the beginning of
 September, 1786, I did, in company with several
 other porters of the said Company, carry from
 Captain John Turner's ship, into Mr. Thomas
 Weston's salt warehouse in Lower Thames street,
 a quantity of salt amounting in the whole to
 about 5 tons, and, contrary to the general custom
 of receiving our pay or portorage from the De-
 puty Meters, at the place called the Pay-Office,
 did receive our portorage from some person ap-
 pointed in the said warehouse to pay us. Signed
 by Harry Walker, the 31st of December, 1792;
 and sworn before Sanderson, Mayor.

To prove the Second Instance of the Third Charge.

LONDON } I, Robert Jones, one of the Deputy
 to wit. } Salt Meters in the port of London,
 do certify upon oath, that in the month of No-
 vember, 1789, Captain Trannha consigned to Mr.
 Samuel Warren, Collector of the Salt Duties, or
 to Mr. Thomas Weston, who paid the meterage,
 and came for 40 tons 2 quarters; and that the
 said Deputy Meter did weigh and deliver from
 the

the said ship 43 tons, 1 quarter, 2 bushels, but was paid meterage for only 40 tons, 1 quarter, 8 bushels, and that the Deputy Meters received for no more. The said Deputy Meter does further certify, that no Custom-House Officer attended the delivery of the said ship. Signed by Robert Jones, the 31st of December, 1792. Sworn before Sanderson, Mayor.

LONDON } We the undersigned part of the Com-
 TO WIT. } pany of Fellowship Porters in the
 city of London, do certify upon oath, that in the
 month of November, 1789, we did, in company
 with several other porters of the said Company,
 carry from Captain Trannha's ship, into Mr.
 Thos. Weston's salt warehouse, in Lower Thames-
 street, a quantity of salt, amounting in the whole
 to about 2 tons, 3 quarters, 2 bushels; and, con-
 trary to the general custom of receiving our pay
 for portorage from the Deputy Meters, at the
 place called the Pay-Office, did receive our por-
 terage from some person appointed in the said
 warehouse to pay us. Signed the 31st of Decem-
 ber, 1792, by Harry Walker and Soal Christmas;
 and sworn before Sanderson, Mayor.

To prove the Third Instance of the Third Charge.

LONDON } I, Robert Jones, one of the Deputy
 TO WIT. } Salt Meters in the port of London,
 do certify upon oath, that on the 4th of February, 1790, Captain Atkinson consigned to Mr. Thomas Weston, and came for 216 tons, 2 quarters, 7 bushels, and began working; and that the said Deputy Meter, assisted at times by Richard Scott, one of the then Deputy Salt Meters, but since deceased, and likewise assisted at times by James Colins, one of the then Deputy Salt Meters, but since sold out, did weigh and deliver from the said ship 218 tons, 2 quarters, 2 bushels, and for which the meterage, &c. was paid to the Deputy Meters, and no more. The said Deputy Salt Meter doth further certify, that he did, jointly with the assistance of the above-mentioned two Deputy Meters, weigh and deliver out of the said ship 6 tons of salt over and above the quantity of 218 tons, 2 quarters, 2 bushels, and for which the Deputy Meters received no meterage. The said Deputy Meter doth further certify, that no Custom-House officer attended the delivery of the said ship. Signed Robert Jones,
 the

the 31st of December, 1792. Sworn before Sanderfon, Mayor.

LONDON } We, the undersigned, part of the
 TO WIT } Company of Fellowship Porters in the
 city of London, do certify upon oath, that in the
 month of February, 1790, we did, in company
 with several other porters of the said Company,
 carry from Captain Atkinson's ship, into Mr.
 Thomas Weston's salt warehouse, at Griffin's
 Wharf, in the borough of Southwark, a quantity
 of salt, amounting in the whole to about 6 tons;
 and, contrary to the general custom of receiving
 our pay for portorage from the Deputy
 Meters, at the place, called the Pay-Office, did
 receive our portorage from some person appointed
 in the said warehouse to pay us. Signed the
 31st of December, 1792, by Henry Walker, John
 Stanton, and Soal Christmas. Sworn before Sanderfon, Mayor.

FOURTH

FOURTH CHARGE.

To prove the First Instance of the Fourth Charge.

LONDON } We, Robert Jones and James Wil-
 TO WIT. } son, two of the Deputy Salt Meters
 in the port of London, do severally certify upon
 oath, that either on the 19th or 20th day of Au-
 gust, 1790, after having delivered Captain John
 Hurdle's ship, consigned to Messrs. Bowley, Clark,
 and Co the delivery of which ship Joseph Lock
 attended as Custom-House Officer. The said
 Robert Jones doth further certify, that at the sign
 of the Blue Anchor on St. Mary Hill, on one of
 the above-mentioned days, that Joseph Lock did
 request of Mr. William Bowley the gratuity of
 ten guineas; for favours done on account of the
 above ship; and the said Robert Jones doth fur-
 ther certify, that the said Mr. William Bowley did
 tell the said Joseph Lock that he should look in
 a pot in one corner of the room, which the said
 Joseph Lock did, and found some money in
 a brown paper, which Joseph Lock said was
 only three guineas, and too little for the favour
 he had done; and that the said William Bow-
 ley urged as a plea that it was enough, having
 given the same for a ship before, and parti-
 E cularly

cularly so on account of the large bill of expence of entertainments in the said house, and on account of the said business, he the said William Bowley had to pay, amounting to the sum of 11l. 5s. but that the said William Bowley said to the said Joseph Lock, go to my father, George Bowley, and he will give you another guinea.

The said Robert Jones doth further certify, that the said Joseph Lock hath several times since that time declared to the said Robert Jones, that the money he had received as above-mentioned, was too little for the favour done Messrs. Bowley and Co. they being gainers of between two and three hundred pounds by that transaction.

James Wilson doth further certify, that on either the 19th or 20th day of August, 1790, above-mentioned, at the Blue Anchor on St. Mary Hill, he saw Joseph Lock go to the pot in the corner of the room; and that the said Joseph Lock told him, James Wilson, that he had received three guineas from the said pot. Signed the 31st of December, 1792, by Robert Jones and James Wilson. Sworn before Sanderson, Mayor.

To prove the Second Instance of the Fourth Charge.

LONDON } I, Robert Jones, one of the Deputy
 TO WIT. } Salt Meters in the port of London,
 do certify upon oath, that on the day of delivery
 of the whole cargo brought by Captain Groom
 on the 17th of December, 1791, and consigned
 to Mr. Thomas Weston, or William Brooks;
 that at the door of the Gun Tavern, at Billings-
 gate, the said William Brooks gave something
 to Joseph Lock and Henry Sedgrove, Custom-
 House Salt Officers, and William Yarranton, Mr.
 Weston's score-keeper. The said Robert Jones
 doth further certify, that since the above time, the
 said William Brooks, proprietor of the Isle of
 Grain salt works, hath declared to the said Ro-
 bert Jones, that on account of favours done in
 the above mentioned Captain Groom's salt ship,
 he had given to Joseph Lock four guineas, to
 Henry Sedgrove four guineas, to Charles Burnet
 two guineas, and to William Yarranton three
 guineas, for suffering four tons of salt to go down
 the river in a barge, unknown to Mr. Weston.
 Signed the 3rd of December, 1792, by Robert
 Jones. Sworn before Sanderfon, Mayor.

FIFTH CHARGE.

To prove the First Instance of the Fifth Charge.

LONDON } Robert Jones, and the other De-
 TO WIT } puty Salt Meters, do certify from
 their book, that on the 5th of November, 1787,
 Captain Thomas Bennet consigned to Messrs.
 Bowley *, Clark, and Co. and came for 60 tons;
 and that from the said book it appears, that the
 Deputy Salt Meters did weigh and deliver 59 tons
 4 bushels from the said ship, and for which the
 meterage was paid one ton short of 60, according
 to custom; but that the Custom-House Salt Officers
 who attended the said ship, did report the
 said ship to have lost a considerable quantity of salt,
 in so much, that from the records of the quarter
 sessions, held for the county of Middlesex, at
 Clerkenwell, it appears, that in April sessions,
 1788, that James Clark, of St. Leonard, Shore-
 ditch, did prove at the said sessions, in conformi-
 ty

* Application was made by Mr. James Clark on the above;
 and Mr. Bowley has said he was not concerned in Captain
 Bennet's ship.

ty to the act made for that purpose, that the Polly, Captain Thomas Bennet, from Liverpool, the 5th of November, 1787, did lose so much salt, as to be allowed duty free the quantity of 1120 bushels, according to the act or acts made for that purpose. Signed the 31st of December, 1792, by Robert Jones, James Wilson, John Grimes, and Richard Betts. Taken before Sanderson, Mayor.

To prove the Second Instance of the Fifth Charge.

LONDON } Robert Jones, and the other Deputy
TO WIT } Salt Meters do certify from their
book, that on the 13th of October, 1789, Captain
Lewis Lewis consigned to Messrs. Bowley, Clark,
and Co. and came for 100 tons; and that from
the said book it appears that the Deputy Salt
Meters did weigh and deliver 93 tons, 2 quarters,
2 bushels from the said ship, and that meter-
age was paid for the same; but that the Custom-
House Salt Officers who attended the said ship,
did report the said ship to have lost so much salt,
as appears from the records of the sessions of the
city of London, that 944 bushels were allowed
to be the loss of the said ship, independent of
the

the allowance for waste, and to be shipp'd duty free, according to the act or acts made for that purpose. Signed, the 31st of December, 1792, by Robert Jones, James Wilson, John Grimes, and Richard Betts. Taken before Sanderfon, Mayor.

To prove the Third Instance of the Fifth Charge.

LONDON } Robert Jones and James Wilson,
 TO WIT. } two of the Deputy Salt Meters in
 the port of London, do certify upon oath, that
 on the 13th day of August, 1790, Captain John
 Hurdle consigned to Messrs. Bowley, Clark, and
 Co. came for 105 tons, and began working; and
 that the said Deputy Meters did weigh and de-
 liver out of the said ship 98 tons, 1 quarter, 4
 bushels, and for which they received the meter-
 age, &c. and that full 6 tons of salt over and above
 the said quantity of 98 tons, 1 quarter, 4 bushels,
 which the officer, Joseph Lock, who attended the
 said ship, deemed to be foul, and was sent out of
 the ship from different heaps; but it was really
 good salt, and such as is generally weighed to
 other importers. The above 6 tons is computed
 to be less than the quantity by the Deputy Me-
 ters,

ters, and especially as the said Deputy Meters discovered, in some period of their weighing the ship, a weight of 14lb. in the salt balance bag. The said Deputy Meters do further certify, that the said Custom-House Officer, Joseph Lock, did inform them that he should report the said ship to have made out only 73 tons, 3 quarters, 6 bushels. Signed, the 31st of December, 1792, by Robert Jones, and James Wilson; and sworn before Sanderson, Mayor.

It appears moreover, from the records of the sessions of the city of London, that from application made there in conformity to the act made to recover the duty on salt lost at sea, &c. that 1244 bushels were allowed to be the loss of the said ship, independent of the allowance for waste, and to be shipp'd duty free, according to the act or acts made for that purpose.

To prove the Fourth Instance of the Fifth Charge.

LONDON } I, James Wilson, one of the Deputy
TO WIT. } Salt Meters in the port of London, do
certify upon oath, that on the 17th of March, 1791,
Captain John Johnson, consigned to Messrs. Lath-

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am and Co. and came for 141 tons, and began working; and that the said Deputy Meter did weigh and deliver out of the said ship 136 tons 8 bushels, and received meterage, &c. for the same; and that Joseph Lock attended the said ship as Custom-House Salt Officer; and the said Deputy Meter doth further certify, that the said Joseph Lock informed him, that he should report the said ship to have lost 23 tons 8 bushels, independent of the allowance for waste; and that he, Joseph Lock, said that allowance should be made for some salt that was wet. Signed, the 31st of December, 1792, by James Wilson. Sworn before Sanderfon, Mayor.

It appears moreover, from the records of the sessions of the city of London, that from application made there, in conformity to the act made to recover the duty on salt lost at sea, &c that 928 bushels were allowed to be the loss of the said ship, independent of the allowance for waste, and to be shipp'd duty free, according to the act or acts made for that purpose.

To prove the Sixth Charge.

LONDON } I, John Grimes, one of the Deputy
 TO WIT. } Salt Meters in the port of London,
 do certify, upon oath, that on the 17th of November, 1791, Capt. George Holland consigned to Messrs. Bowley, Clarke and Co. and came for 102 tons, 2 quarters, and began working, and that the said Deputy Meter did weigh and deliver out of the said ship, 104 tons, 2 quarters, 2 bushels, and received meterage for the same; and that Charles Burnet, Joseph Lock, and Henry Sedgrove attended as custom house fait officers, and the said Deputy Meter doth further certify that Joseph Lock, one of the said officers, told him, that he should report the said ship to have made out 82 tons, 2 quarters only. Signed 31st December, 1792, by John Grimes, and sworn before Sanderson, Mayor.

It appears moreover from the records of the sessions of the city of London, that from application made there in conformity to the Act made to recover the duty on salt lost at sea, &c. that 856 bushels were allowed to be the loss of the said ship, independent of the allowance for waste, and to be shipped duty free, according to the Act or Acts made for that purpose.

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Being

Being well assured that the gentlemen salt importers in London, under the denomination of the White Chapel Company, had not partaken of benefit from frauds, but on the contrary had received much injury therefrom, they trading chiefly in marine salt, and knowing that the proprietors of marine salt works were disheartened and giving up their works without hopes of obtaining any redress, I did not communicate my proceedings to them until I was ready to present the affidavits to the Commissioners. Then I informed the above gentlemen of what I had done, and of my further intentions ; who recommended the calling a meeting of salt importers and proprietors, which was appointed to be held on the 23d of January last, which was attended by about fourteen gentlemen, to whom I stated my proceedings, and the necessity of regulation : Reading those examples I could prove from the records of the sessions, when the gentlemen who happened to be noticed by those selected examples, complained, on the principle that others not mentioned were equally culpable, which meeting was adjourned to the 25th, at which second meeting nearly the same gentlemen attended, and I satisfied the parties complaining at the former meeting,

ing, by reading all the records I had obtained, which included nearly all present, except the White-Chapel Company, and which records are as follow :

	<i>tons</i>	<i>qrs.</i>	<i>buf.</i>	<i>tons</i>	<i>qrs.</i>	<i>buf.</i>
On the 7th and 8th of October, 1786, Captin Rudolf consigned to Wm. Holmes, and came for				76	2	.
She made out	72	1	8			
Lost only	4	-	2			
Reported by the officers to have lost so much as to be permitted to ship duty free,	11	2	2			
Whereby she made out				84	-	-

	<i>tons</i>	<i>qrs.</i>	<i>buf.</i>	<i>tons</i>	<i>qrs.</i>	<i>buf.</i>
On the 22d of October, 1786, Capt. Robert M ^c Elroy consigned to Mr. Thomas Welton, and came for				87	-	-
She made out	82	1	8			
A drum head of 4 tons was carried to Mr. Welton's warehouse,	4	-	-			
Reported by the officers to have lost so much as to be permitted to ship, duty free,	4	2	2			
Whereby she made out,				91	-	-

On

tons qrs. buf. tons qrs. buf.

On the 28th of Nov. 1786, Capt.
John Jubb consigned to Wm. Holmes,
and came for

131 - -

She made out

119 2 4

Loft only

11 1 6

Reported by the officers to have loft
so much as to be permitted to ship, du-
ty free

14 2 8

Whereby she made out

134 1 2

tons qrs. buf. tons qrs. buf.

On the 13th of Nov. 1791, Capt.
Thomas Parker consigned to Messrs.
Turner, Latham and Davies, and
came for

60 - -

She made out

55 1 8

Loft only

4 2 2

Reported by the officers to have loft
so much as to be permitted to ship, du-
ty free,

12 3 -

Whereby she made out

68 - 8

As Mr. Weston has the singular indulgence of
referring to the reports of Meters and others,
and thereby obtains every information of the ad-
vantages and disadvantages of other importers,
and was accustomed to communicate any little
gain

gain my relation might receive, to Mr Pooke, the Collector, at her works, as I have before stated; one of the gentlemen of the Thames-street Company, of which Mr Weston has the chief management, accused me of having acted in a similar fraudulent manner in behalf of my relation, I informed the gentlemen that the charge gave me much satisfaction, because I had from thence an opportunity of explaining my conduct on that occasion. I then stated that in the year 1785, a ship with salt, from my relation's works, had bad weather at sea, and sprung a leak, whereby salt was supposed to be lost; and, as it has been the custom of her agents, in such cases, to request an officer to attend the delivery, that he might prove the real loss sustained, with a view of recovering the quantity to be shipped, duty free, that was proved to be lost, deducting the allowance for waste; the loss turned out to be so great as to admit of a just application. In a short time after my relation's agent in London informed me that he had settled that business without expence or loss to my relation; I immediately returned an answer of displeasure at the proceeding, and desired that nothing of the kind should be repeated; for although I knew
it

it was a practice of other importers, yet the bad conduct of others did not justify it in ourselves, and that I might hear no more of it; but since I have found the necessity of coming thus forward, I desired to be informed of the circumstance by letter which explained my conduct as above related; which letter is in very good hands. It may not be improper to mention now, that stating the above to Mr. King, the Secretary at the Salt-Office, he observed, that he believed it was a general practice not to deduct the allowance for waste from the loss, notwithstanding it is contrary to the intent, and express words of the act.

Much conversation took place at the above meeting, and particularly, speaking of the conduct and character of Robert Jones, a gentleman, one of the Thames-street Company of Salt Importers, said, that it was absolutely necessary for him to be discharged from his office, for his insolence and behaviour to Mr. Weston, by the opposition he had given to him; which was supported by another person present, in words of the same import, with this additional observation: that the salt trade was a pretty one, but that if
my

my regulations took place it would be spoiled. After which it was moved that, a committee should be appointed of the salt importers in London, to consider if any, and what regulations were necessary to be made in the trade, which was carried in the negative by seven against three; after observing that this was the vote of the importers, not of the proprietors, it is almost needless to mention that the seven gentlemen who voted against appointing a committee, are all charged with receiving great gain from the practices here complained of.

It was then moved and carried, that a committee should be appointed of the proprietors of salt works for the above purposes, and make such application to the Commissioners of the Salt Duties as they shall think proper, which committee proceeded to request Mr. Vanderstegen to apply to the Board of Salt Commissioners, respecting the complaints and affidavits delivered to them on the 8th instant, against the salt officers in the port of London, for various frauds, and omission of duty.

Although nothing was communicated to me from the Salt-Office, I was not without information

tion of great pains taken jointly with the officers and importers, who had been benefited by such fraudulent practices; to prevent an investigation; and, for that purpose, endeavoured to invalidate the evidence of Robert Jones and the Deputy Meters, and to establish the principle, that resentment has been the occasion of the complaints; but there is not any person at all concerned with the salt trade, not even as common porters, but must acknowledge that great frauds are committed; and no one of the above description will be bold enough to come forward and say, that the complaints are not true; as to the officers, they have declared that a tenth part of the bad practices are not known, and it must appear to the reader at first sight, that the motive of this enquiry was to ascertain the cause wherefore that profit could not be obtained from the trade which it had always regularly afforded, before such abuses had gradually crept in.

Being informed that a Board of the Commissioners was to be held on the 29th of January, I attended, according to the request of the committee, but no admittance being granted me I desired the Secretary to inform the Commissioners that

that I was appointed by a committee of salt proprietors to wait on them, and beg of them to inform me of their proceedings in respect to the complaints made against their officers, and that they would be so obliging as to acquaint me with their determination, that I might lay the same before the committee.—To which the Secretary delivered the following answer:

“ That they should do their duty in investigating the business, and that they should afterwards take such steps as they should think proper.”

From the little conversation I had with the Secretary, I found that the officers accused had made many affidavits, and that the Commissioners seemed inclined to give greater credit to those of the officers, accused of defrauding the revenue, than to the affidavits of those, whose object must tend to promote justice, and that the records of the city of London and county of Middlesex, as well as the accounts of delivery by the Deputy Meters, appeared, if not forgotten, not to have been taken at all into the consideration. Not long after the above application by me to the Commissioners, I was informed, that two of the
salt

salt officers, Henry Sedgrove and Joseph Lock, charged with the highest degree of offences were promoted, and continue to hold their appointments to this day.

The officer under the denomination of the Collector of the Salt Duties, is undoubtedly the superior, and on whose attention to the conduct of the inferior officers, the Commissioners may be considered to depend. Mr. Samuel Warren, the officer of this superior description, is a gentleman well spoken of, and in whom, Mr. King, the Secretary at the Salt-Office said, the Commissioners placed great confidence; but his not being known to the Deputy Salt-Meters, who are always employed to deliver all ships, and the many notorious offences stated as above, and proved by undeniable evidence to have been committed by the inferior officers, which, if done without the Collector's knowledge, does not entitle him to this great confidence for the discharge of his duty; but if it can be supposed that he had the least suspicion or intimation of them, I shall leave all persons to form their opinion of his conduct. Since I have made complaint against the conduct of the officers, and imagine that I have proved the charges,

charges, knowing that the evidence would have been deemed sufficient to convict in a Court of Justice, new, or rather additional officers, have been appointed; and as the principles of the old ones stand so high in reputation, the additional ones are chiefly friends or relations of them. And as the Collector may be deemed the responsible officer, if they are not appointed by his recommendation, it is natural to suppose that he had no disapprobation. As the Meters, the officers appointed by the Corporation of the city of London, appear to be in some degree under the inspection of the Collector in the port of London, I shall defer my observations respecting them, until I have finished with the Collectors of the Salt Duties. I am authorized to say, and am in possession of proofs, that a proprietor of a salt work did give information at the Salt Office, that the Collector of the Duties on Salt at his works, did offer him the large sum of five hundred pounds a year, if he would suffer him to manage the duties on his salt in a manner he stated, &c. Is it not natural to suppose, that such an information would have been received by the Commissioners and officers with civility, at least? But extraordinary as it may appear, I am informed that the proprietor

was not respectfully treated at the Salt-Office. I will not presume to say by the Commissioners; they are not accustomed to be approached by any out of office.

I will now return to my observations on the Principal and Deputy Salt Meters appointed by the Corporation of the city of London: as to whom the reader will recollect that it has already been said, that the Principal Salt Meter's place, though purchased of the Corporation of the city, has ever been considered as a sinecure, and Deputies have been appointed to do the work, who likewise have been accustomed to purchase the resignation of their predecessors, on condition of their obtaining their appointments, and being sworn into the office of Deputy Salt Meters, at the customary office in the Corporation. Perhaps it may be too bold to assert, that Mr. Weston may be suspected of having long planned the removal of Robert Jones, and the other Deputy Meters, on account of their having not only noticed, but in some degree checked the untrouled liberties he has been indulged with; yet, taking all things into consideration, it may be no great offence to common sense to believe it, and especially

especially when facts are truly and faithfully stated.

The duty of the office of the Meters in the port of London, always done by deputy, is first to receive the permit from the Cocquet Office in the city, to weigh and deliver the number of bushels of salt specified in the permit, from the ship named, being the quantity certified to be shipped on board the said ship at the works from which the salt came; for which labour the Deputy Meters demand a certain pay for themselves, the principals, and porters. It is the duty of the salt officers to attend, and seize all above the quantity specified in the permit, in order that no salt shall be brought into port without paying the duty. The Meters, from their employment, having an opportunity of observing much that passes, and of perceiving the neglect of the officers and the countenance they give to frauds, might be a check to them; yet as they have not the power of seizing any surpluse, if no credit is given to any information they may give, it is not to be expected but that they will eventually connive at, if not actually join in the evil practices. If it is allowed that this may happen, I consider the proofs I have produced of officers reporting ships to have lost a fourth or fifth part of the cargo, when little

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or none has been lost, it will be clear that the receipt of the duty on salt may be lessened, and the revenue greatly injured; that the duty instead of producing a nett 9l. 5s. per ton, may be, as it has been, reduced as much as from 5s. to 45s. per ton, and that this advantage may be given to any individual, at the pleasure of the officer and Meter. Therefore the servant to any importer of salt in London cannot be eligible to weigh the salt to his master; and I will say, that no man, who has only a respect to decency, and who only pretends to approve what is right, will presume to assert that he is. But such is the address of Mr. Weston, as an importer of salt into London, that he has not only contrived for Wm. Yarranton, his servant, his scorer and his warehouseman, to purchase the Principal Salt Meter's place, at treble the usual price given for it, but to assume the right (contrary to the custom of the Principals being finecures) of acting as a Deputy, and weighing the salt to his master, and even not only to order, but to put salt out of the ship, by sailors or others without being weighed at all: I will beg to refer the reader to the instance of the ship *Cato*, Captain Marwood, as stated in page 15; and what is still more extraordinary, to discharge officers who oppose his conduct, without an accusation

fation of bad practice. Mr. Warren, the Collector, not only sanctions the above injurious conduct to the revenue, but threatens resentment to those who oppose it. And as a further instance of the precarious receipt of the revenue on salt, I will state a circumstance respecting the certificate of a ship loaded from Mr. Ashton's works, in the neighbourhood of Liverpool.

On Friday, the 22d of March, 1793, the ship Ann arrived from Mr. Ashton's works, cleared there in the name of Higgins, entered in London by the name of Hutchinson. Since Wm. Yarranton has assumed, under the character and authority of a Principal Meter, to discharge or dispence with the duty of a Deputy, he, with the influence of Mr. Weston his master, has interrupted the hitherto universal practice of the permit being sent to the Deputy Meters to weigh the salt, by which that check on his conduct is done away; however, as an officer attends since my complaints have been made to the Commissioners, the permit is not always withheld from them, consequently the Deputy Meters, who do not acquiesce in the Principal, Wm. Yarranton's right to discharge them, and continuing to deliver
salt

salt ships, get with difficulty at the quantity. The permit expresses this ship to be cleared and laden with 182 tons, 6 bushels. By the appearance of the ship, the officers and Meters were confident she had much more on board than was expressed by the certificate, and had likewise learnt from the sailors that a considerable quantity was put on board, of which there was no certificate, and that several tons of salt were left in a flat likewise to be carried any where. From the above suspicion and information I had notice of it, and being fortunately just come to town on the 25th, I proceeded to make immediate enquiry, and sent for the officer who attended the ship, who assured me that he was certain there was more salt in the ship than the permit mentioned, and said that the ship arrived on Friday the 22d of March last, and that William Yarranton, the Principal Meter, Mr. Weston's warehouselman, &c. informed him and the Deputy Meter, that the ship would not be worked until the Monday, on account of the variety of other goods upon the salt. On my asking the officer when he went on board the ship, he said on the morning of Saturday the 23d, when he found that the preceding evening a quantity of salt had been put out of the ship
into

into a lighter, without his or the Deputy Meter's knowledge, and without being weighed, and that the lighter was at one of the quays, and that William Yarranton had the key of the lighter in his pocket. The officer weighed upwards of 30 tons out of this lighter, but would not admit of any foul salt, which William Yarranton made so with a view of its being allowed without duty. I asked him, as he was sure there was more salt in the ship than the permit expressed, if he would do his duty, and seize it. His reply was, that Mr. Weston would get an order from the Commissioners to have the surplus delivered to him, for he had whatever he asked for granted, and did as he pleased; and he said further, that he knew what he ought to do, but if he offended Mr. Weston, it would be as much as his place was worth. I then asked him, if he was afraid: he said he was afraid of the consequences. It was then for me to consider how to act: I first sent to ask the officer, if the putting two Custom-House Officers on board would be disagreeable to him: he said it would, on the contrary, be a satisfaction. Consequently the officers went on board, and the delivery of the whole ship was kept back many days; it may be supposed, to

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give

give time for an additional certificate to be sent from Mr. Ashton's works, or for an order for the salt to be delivered,

However, the two Custom-House Officers were sent from the ship before she was delivered of all the salt, all of which was, by order or otherwise, delivered to Mr. Weston, notwithstanding that instead of 182 tons, 6 bushels, she made out 213 tons, 3 quarters; which, beside the value of the salt, would have defrauded the revenue of upwards of 286l. which fraud, no doubt, would have been accomplished, had the lighter not been discovered.

No person that thinks impartially, but must be convinced that William Yarranton's being Mr. Weston's servant and warehouselman, renders him ineligible to weigh the salt to his master, by way of check to his having over weight, and after that, receiving the salt into his master's warehouse, and selling it again, and gaining great advantage from an addition of quantity. I once had the honour of speaking to a Commissioner of Salt Duties, by introduction, and then noticing the above impropriety, I was told that
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the Commissioners had nothing to do with the city officers. I therefore thought it incumbent on me to apprise the gentlemen of the Corporation of the City of London of this impropriety likewise, who permitted me to attend the Committee of City Lands, and appointed another day for my attendance, to prove that Wm Yarranton was Mr. Weston's servant, and therefore ineligible to weigh salt to his master. On my second attendance, the gentlemen of the committee judging that they were not competent to determine, and that it did not come within their cognizance, but that it was the part of the Commissioners of Salt Duties to complain to them. They did not hear the evidence, but indulged Wm. Yarranton to speak in his own defence, who said he never was Mr. Weston's servant for more than nine months, but that he was servant to the Thames-street Company of Salt Importers; on which I observed, that Mr. Yarranton had proved that which I had asserted, Mr. Weston's being one of Company, and the person who managed the business. After the above application, a Committee of Aldermen, with great candour and justice, refused to swear in new Deputy Meters and discharge the old ones, without having any charge
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of misconduct alledged against them for that purpose.

There have been, for near a century past, Four Principal and Four Deputy Salt Meters. Sir John Smith and Mr. Treacher, the old Principal Meters, have not interested themselves against the Deputy Meters, or have taken any steps towards discharging them, or doing the work themselves. Mr. Samuel Sanders, one of the New Principal Meters, takes no other part in the discharge of the Deputy Meters than in conjunction with Wm. Yarranton. Mr. Sanders has declared to me that he should never do the work himself, but that he thought a principal should appoint his own deputy. Therefore Wm. Yarranton assumes the power of introducing new customs without the joint authority of his colleagues, and alterations likewise which I conceive render it the duty of the Commissioners of the Salt Duties to prevent, as they apparently tend to no other purpose than the countenance of fraud on the revenue. I must once more repeat, that, from the information I have obtained, from my knowledge of the salt trade, from my conversation with Mr. Weston on the subject, when I have been treating with him for the sale of my
relation's

relation's salt, to the Companies in London, &c. from the information of Officers, Meters, and many other persons concerned in the salt trade in London, there can be no doubt but that large quantities of salt are brought into London that pay no duty, arising partly from the negligence of officers, (independent of the above charges) and partly from the want of alterations in the salt laws. From whatever cause the deficiency of revenue may arise, it is certain that the deficiency is nearly equal to the receipt of duty in London.

I will content myself with the above statement, although the upright, just, and virtuous officers assert that it is much more; but the great and certain loss the revenue sustains, arises from a mode practised by the manufacturers of refined salt, of keeping their salt in hot-houses, and weighing the salt when perfectly dry, for charging the duty on it, which, when exposed to the air, increases so much in weight, that, from the information of officers acquainted with those works and that method, it may be estimated that the increase amounts to between a 7th and 8th part, which reduces the duty on refined salt near 27s. a ton, less than marine salt pays; therefore,

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if a calculation is made on all the losses that attend the revenue from all the above circumstances, it cannot be less than a loss of 100,000*l.* per ann.

A circumstance that happened on my attendance on the Committee of City Lands, on the 5th of June last, justified this calculation of the increase of the refined salt, on being exposed to the air, to be between a 7th and 8th part. When informing the Committee of some of the frauds Wm. Yarranton had contrived for the benefit of his master, I stated the large quantity of surplus salt which paid no duty. Mr. Hewitt, one of the gentlemen of the Committee, rose to correct me, and stated, that a very short time before, he had 15 tons of salt consigned to him from a refinery, which 15 tons weighed out 17 tons to him in London, and said he paid the duty for the two tons it made over. I replied, that since I had delivered the charges to the Commissioners against their officers, the duty was paid for surplusage; but it was not paid before, except a small quantity to sanction the fraud. There cannot, however, be a more clear and convincing proof that the refined salt, when exposed to the air, gains as I have above stated. If Wm. Yarranton is supported in his
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present, as I deem it, assumed situation of Deputy Meter, his method of delivering the salt out of the ship, without weighing, renders, at once, salt officers unnecessary in London; it likewise deprives the Corporation of the city of London of their privilege of weighing the salt by their officers; and, if the proprietors of salt refineries have the address to obtain permission from the Commissioners of Salt Duties, to ship salt without attention to the regulations of laws, established for securing the duty, the Commissioners, Collectors, and all officers, will be rendered useless every where, and the duty will very soon be reduced to a voluntary gift of the proprietors. This indulgence continued to be given, the unavoidable consequence must be, that the proprietors of the marine salt works will be obliged to decline the manufacture, from the circumstance of their salt paying so much greater duty than refined salt pays. By way of calculation of the difference of duty paid by the marine and refined salt proprietors, I will take it from what comes within my own knowledge. My relation's works in the Isle of Portsea, make, on an average, upwards of 1000 tons a year, which, at a computation before the late additions of duty, amounted to 800l. per annum; and, since the additions of duty took place, the difference of duty has increased

creased to 1300l. per annum more than is paid for the same quantity of refined salt, which, together make, from the year 1772, the commencement of my attention to the trade, an addition of duty paid by my relation for her salt, more than the same weight of refined salt paid, the trifling sum of 22,300l. Notwithstanding this great difference against the marine salt proprietors, every countenance has been given to their prejudice, as well as every encouragement to the proprietors of refined salt.

The Commissioners, I have ever considered, as gentlemen ignorant of the effects of the duties paid by different manufactures, and of the oppression which such inequality must give rise to, but gentlemen who have been grossly deceived by others, who, if ignorant likewise, are incompetent to the appointment they fill, or, which is worse, if not ignorant, have an interest in the deceits they practice. The Commissioners cannot but place a confidence in their Collectors, of whose conduct they are incompetent to form any judgment, because they have no opportunity of inspecting it, or becoming acquainted with it; if therefore they are deceived, they have no means which may lead to discovery; a consequence this, so natural, that it

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was assented to by their own Secretary, who said indeed, for them, that they did the best they could; and that any defects in this part of their administration, must be attributed to defects in their constitution. But I must reply, both to the Commissioners and their Secretary; by saying, that whatever confidence they may place in their Officers and Collectors, it must be their duty, as servants to the public, to attend to and investigate every complaint against their officers; and not to keep that door bolted and barred, through which alone information is to enter in, and justice to be dispensed out. They receive their pay to prevent frauds on the revenue; but, if they will not hear of the frauds which are practised, they must be said to countenance, and may, in a negative sense be said to partake in them. Although my charges are now bold, if compelled to publish more, they will be equally so upon new ground, which may follow, and I will pledge myself to prove them. I know of great misconduct practised since I delivered my charges to the Commissioners against their officers, by which the Commissioners may be, in some degree, blameable, for not hearing the evidence I have to produce. The marine salt proprietors have been much injured in their property. The support given to the Principal Salt Meter, Wm. Yar-

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ranton, is so evidently wrong, that I will not mention his artifices, since he has assumed the authority of controuling the whole importation of salt into London, as I rely on being saved so much trouble. If the Commissioners consult any, except those whose interest it is to deceive them, they will find proof sufficient to convict. I cannot help noticing the impropriety of Mr. Warren's threat, to remove any officer who shall communicate any information to Robert Jones. Power has been too much used, and the Commissioners condemning Robert Jones and the other Deputy Salt Meters, without hearing them in their defence, or otherwise, may be deemed similar to the decision of a French tribunal, which, God grant, may never be practised in this kingdom. I am, from principle, too great a friend to the constitution of this country, to say more on a subject so detestable in its nature and so deplorable in its consequences.

I have already stated the difference of duty paid by the marine salt proprietors, and the proprietors of refineries, to be near 27s. per ton, a disproportion so great, that it must entirely crush the marine salt works, by which a number of industrious persons must sink in distress, and the public lose an article of superior strength and quality, so much

so, that the Commissioners of the Navy give the marine salt decidedly the preference, in curing provisions for long voyages.

I am so confident of the truth of all I have asserted, that I could almost trust the proof of it to the evidence of those very officers who are so much countenanced, if they are examined without instructions, and are permitted to speak as their own conscience will dictate.

After what has been advanced, there can remain no doubt but the revenue sustains great loss from all these causes, not only from frauds practised, but from the difference of collecting the duty at the different works, and which, bold as the assertion may appear, I assert, a second time, to be no less than 100,000*l.* per ann. And we are to observe, that every deficiency of revenue must be supplied by some other tax. If such deficiency is known to arise from fraud, the persons who thus evade the payment of their just duties, are robbers of the public, affecting the property of every individual who pays taxes, and what individual is there in these kingdoms who does not pay taxes, even in a variety of shapes; nor should we scruple to say, that he who will fraudulently withhold the duties he owes to
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his country, will not hesitate to purloin the goods of his neighbour, if he thinks it can be done with impunity. For my own part I confess, that I think it an injustice to be under the necessity of paying additional taxes, on account of the deficiency of the salt duties, which, great as it now is, under the present system, must necessarily soon become much greater, and from which my own family has, and does sustain great loss and injury.

It has been hinted, and probably will be asserted, by those whose indirect advantages may be affected by this publication, that I have acted a part highly improper, by discovering the mysteries of this trade. But the weakness of this accusation I may very safely leave to the unprejudiced reader; a discovery I have made, it is true, but it is a discovery of that only which ought to be known, to bring all the traders in this article upon an equipoise. While, as to the process of making salt, whether it be from sea water, salt springs, or otherwise, whether to make it of a small grain or coarse, or by what means the granulation is obtained, I believe the reader is as well informed of before he reads these pages, as he can be from having perused them.

And

And the reader may observe that the language I have given him is trite and dry, but let him not forget that my subject is a dry one likewise; and let me add, for his further information, that I am a plain man, dealing only in the statement of plain facts; but, if I had the ability, I should prefer unadorned truth to the ornament of polished language; justice and charity to the harmony of rounded periods; and the repute of doing good, to that of an elegant writer,

F I N I S.

ERRATA.

- Page 12 Line 24 For *increases*, read *increase*.
 15 — 16 For *But*, read *Yet*.
 17 — 11 For *has*, read *have*.
 24 — 2 *I concluded with saying, &c.* to be omitted
 to opportunity.
 27 — 3 After *as such*, insert *been*.
 28 — 1 For 2 *quarters*, read 1 *quarter*.
 34 — 17 For *Henry* read *Harry Walker*.
 38 — 18 Omit *that*, before *James Clark*.
 39 — 4 Insert *to ship*, before *duty free*.
 50 — 1 For *with*, read *by*.
 — — 4 Insert *they*, before *endeavoured*.
 62 — 6 For *or have*, read *neither have they*.
 64 — 21 After *except*, insert *for*.

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